G. R. S. IX-5]

Previous references
Mel 213-20 & 34

Present

1922.

(Municipal)

File No 53-21

Serial Nos 86 & 122

Later references
Mel 59-23 & 57-21
" 41-30 (50 & 68)

GENERAL AND REVENUE SECRETARIAT

Serial Nos 86 & 122

Part B for March 1922

SUBJECT

Draft Rules and bye laws framed by the Davangere Municipal Council in regard to the keeping of Professional dogs in the Municipality.

To the Dy Comr Chitaldrug
" Comptroller & Govt
G O No 5652-5 dt 30 3 22
Sanctioning the rules & bye laws with certain observations

WD 1935—GFB—16,333—23-7-21

Sent Dawn 8/4/22

Rev 25/2

C.No. V.P.A. 101 · 34455

From The Deputy Commissioner,
Chitaldrug District.

To The Secretary to Government,
Revenue Department, Bangalore.

Rl 55-21-86

Dated 18 FEB 1922
Despatched 13th February 1922.
Received

General No C 208
No

Enclosure No 1 file - (3)

Sir,

I have the honor to forward herewith copy of letter No.860 dated the 7th instant from the President of the Davangere town municipality together with the two enclosures received therewith in original and to request that in the circumstances

Rule framed under section 46(c) of the Mun Act and the Pipe laws framed under Sec 48(1) of the Act have not been sanctioned yet.

The form in which a return is to be furnished under and the form on which the Professional Tax assessment book is to be maintained is also furnished

Please see file I enclosed Regulations for the levy of Professional Tax in town has Mun Council

represented therein, sanction of Government may kindly be obtained to the draft byelaws framed by the council in regard to the levy of professional tax in the municipality with effect from 1st January 1922.

I have the honor to be,

S I R,

Your most obedient servant,

Try: Assistant Commissioner,

For Deputy Commissioner,

Chitaldrug District.

(Absent from station).

S.V.

Enc to Ml55-21-86 (3)

Letter No.860 dated 7-2-1922 from the President, Davangere Municipality to the Deputy Commissioner Chitaldrug.

With reference to your No.C.104 Ml.21-22 dated 21-10-1921, forwarding copy of Government order No.L.2273-83/Ml.213-20-7 dated 13th October 1921, regarding the levy of professional tax in the town from 1st January 1922, I have the honor to state that the draft byelaws were published in the town calling for objections on 29th November 1921 under section 60 clause C of the Mysore Municipal Regulation and no objections were received from the public in the matter.

The council have resolved in their meeting held on 25th January 1922 that the draft byelaws be passed and submitted to Government for sanction.

I therefore request that you will be so good as to obtain the sanction of the Government for the levy of the proposed professional tax with effect from 1st January 1922

Copy of the resolution and byelaws are herein enclosed.

"C O P Y."

For Deputy Commissioner,

Chitaldrug District.

S.V.

represented themsel

obta

rega

with

Enc to Rlt 27-4-36 (4

DAVANGERE TOWN MUNICIPALITY.

Notice is hereby to the inhabitants of the Municipality, of the Davangere Town, that the Municipal Council, Davangere, desires to impose tax tax defined in the rules appended in lieu of the existing Shop and Oil-mill taxes.

Any inhabitant of this Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the President, Town Municipal Council, Davangere.

Rules for the assessment of a tax on professions, trades and callings and on offices & appointments:-

Draft Rules framed under Section 46 (i) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments:-

1. In the rules the word "Person" shall include a firm, company, or association.

2. Every person, who within the Davangere Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed.

3. Persons whose monthly income or profits are less than Rs 30/- per mensem are exempt from the tax.

4. No person shall be liable to the tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town.

5. The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

6. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names the tax shall be calculated on his total annual income or ~~profits~~ receipts from all such sources.

~~7. On the requisition of the Municipal Council or of such person~~

(5

person or persons to any by be authorized by him

7. On the requisition of the President of the Municipal Council or any officer duly authorized by him in this behalf, every person exercising any profession, art trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these Rules showing his income or ~~profits~~ receipts for the required year or years.

8. The President of the Municipal Council or such person or persons authorized by ~~them~~ him in this behalf, may in like manner require,

(1) the owner or occupier of any building or land within the Town Municipal Limits to furnish within a specified time, a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person,

(2) any employer or the head or Secretary of any ~~of~~ public or private office or of a firm or company,

(a) to furnish within a specified time, a list in writing of the names of all persons in his employ, or in the employ of such office, firm or comapny, with a statement of the salary or income of each of the same,

(b) to furnish the above ~~same~~ particulars in regard to any incorporated company of which such employer, head or Secretary, as the case may be is the agent.

9. On or before 1st January and 1st July every year, an assessment list in the form appended shall be prepared. The procedure laid down in sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply Mutatis Mutandis in respect of assessment of this tax. The list will be subject to revision hali-yearly or yearly as may be decided by the Council.

10. Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to ~~furnish~~ furnish a return under Rule VII shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council.

11. Every person liable to the tax, who shall change either designation of the firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall within thirty days of such change, give intimation thereof to the President of the Town Municipal Council.

12. The tax shall be payable half-yearly in each year in advance in July & January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.

13. (i) Any person who has paid the tax for a whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not ~~if~~ less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment, has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

14. Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with ~~fixm~~ fine which may extend to Rs 50/-.

Schedule III.

(Section 59, Clause X). Tax on Arts, professions, Trades & Callings.

Class I.

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs. 2000/- a month or upwards and every person falling under any of the following denominations, whose income or receipts is estimated to amount to Rs 2000/- a month or upwards:-

yearly

(i) Carrying on business as a company.
(ii) Abkari Renters, Wholesale and retail Traders and Manufacturers of every kind, Contractors, Shipowners, Boatowners, Auctioneers, and Commission Agents;
(iii) Bankers, Money-lenders, Money-changers and Pawn-brokers;
(iv) Editors and Proprietors of newspapers;

(8) (9)

pension amounts, or whose income is estimated to amount to Rs 30/- a month or upwards. .... Rs 1/-

Note. The above classification is subject to the following provises, namely namely:-

PROVISO 1. No owner of a Cotton Press shall be placed in any class below class IV.

PROVISO. 2. No wholesale trader, Ship-owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill-owner, shall be placed in any class below Class V.

PROVISO.3. No Abkari Renter (other than a mere liquor shopkeeper) Editor or proprietor of a newspaper, underwriter, broker or other Dealer in Securities, Shares or Bills of Exchange, and no First Grade Pleador, Medical Practitioner, (other than Hakim or Vaidayn), Dentist or Veterinary Surgeon shall be placed in any class below class VI.

PROVISO.4. No Boat-owner, Auctioneer, Money-lender, Second grade Pleader, Vakil, Land Agent, Owner or farmer of a market, Toll-farmer, Keeper of a hotel, Lodging house, Boarding house or billiard sallon, and no builder, Surveyor, or Owner, of a ~~Rice~~ ware-house or Press (other than a cotton Press or Oil-Press) shall be placed in any class below Class VII.

S. [signature]

President,
Darangere Municipality

Proceedings of the Ordinary monthly (9
meeting of the Davangere Municipal
Council held on the 25th January 1922

President

S Chatrapam Iyengar Esquire B.A.B.L. Presided over the deliberations as President

Vice President

Mr D Rudrappa Present

	Present	Absent
Ex-officio Councillors	—	2
Non-official Councillors	11	2

× × ×

I Passing the Professional Tax Bye-laws published in the Town

Resolved that the Bye-laws be approved and submitted to Government for sanction as no objections have been received

(Sd) S Chatrapam Iyengar
President

"Copy"
S. Chatrapam Iyengar
President,
Davangere Municipality

5387 (10

M. III-4

General and Revenue Secretariat. Unl File No. 55 of 1921

Serial No

Lord to lie a draft returning the Byelaws for appl

21/3

Lal 21/3

There is already a delay of more than a month in submitting the paper It is not desirable to return it for further information being furnished. Please add the Returns required to the Byelaws and put up draft sanctioning them as so revised

dcg 22/3/21

J

Lord to lie draft G.O sanctioning the Rules and Bye laws will be revised ~~hereafter~~ on the lines of the approved ones framed by the Harbour Unl Council and copy sent to the DC with the G.O sanctioning —

4635 24/3/21

23/3

Lal 23/3

Govt Member)

dcg 23/3/21

approved

Lal 24/3

Issue

dcg 25/3/21

Note—Contin. sheet.

6381

(11

G. R. S. III-2.

General and Revenue Secretariat | Ml File No. 85 of 1921

B

Serial No 122

To, The Dy Chief Accounts Officer
No d 5654-5/d 30 3 22

Accords sanction to the Bye laws of the Davanagere Municipal Council for the levy of profession tax

REVENUE & JUDICIAL SECRETARIAT
17 APR 1922
RURAL SELF GOVT BRANCH

B

Form—Contin. sheet

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G.R S VI G 34] ab

SUBJECT

Diary No of letter replied to 5381

Section Mis

File No SS-921,

Serial No 122

General and Revenue Secretariat

( )

, the 192

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 30 3 22.

Signed by: Mr D C S

Read—

GO No L 2273-83/-Mis 213 20-7 dated 13 10 921, directing among other things that unpredicable steps by which the Town Body Municipalities should be taken to frame the necessary bye laws and obtain sanction of Govt for them being brought into effect from 1st January 1922

(2) Letter No C 208 Mis 21-22 dated 13th Feb 1922 from the Deputy Commissioner Chitaldroog forwarding for Sanction the Rules and Bye laws framed by the Bhadravati Municipality

Order Thereon—No Council in regard to the levy of Professional Tax in the Municipality is in effect from 1st January 1922,

Order No L 5654-5 as revised

Sanctioned, subject to the Observance by the Rules framed under

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

13

Section 46(4) of the Municipal Regulation and the By-laws framed under Section 48(1) of the Municipal Regulation should have been separately noted above the Separately—

[illegible]

[illegible]

[illegible]

[illegible]

List of enclosures [illegible]

Copied by

Examined by

WD 1038—GPB—1,000,00—21 12-21